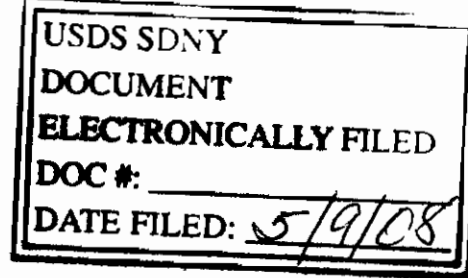


May 8, 2008

VIA TELECOPY (212) 805-7930

Magistrate Judge James C. Francis, IV
United States District Court
Southern District of New York
500 Pearl Street
New York, New York 10007-1312



Re: Michael P. Tierney v. Gerard A. Neumann, Case No. 07-
cv-04090-BSJ-JCF

Dear Judge Francis:

We write on behalf of Defendant Gerard A. Neumann ("Mr. Neumann") to request that you reconsider your decision to grant Plaintiff's request to extend the May 8, 2008 deadline to join other parties. Plaintiff's extension request is based on misrepresentations and should be denied.

Plaintiff's request was based on his assertion that he needed time to determine whether "Defendant Neumann is still a director, officer, and/or owner of Seneca Investments, LLC" and that he wishes to "determine through discovery the answers to these issues." However, Plaintiff is well aware that Mr. Neumann is no longer a director or officer or shareholder of Seneca Investments. Seneca has confirmed these facts to Plaintiff in writing on numerous occasions. We have also confirmed these facts to Plaintiff's counsel in telephone conferences.

The following documents attached hereto demonstrate that Plaintiff knows that Defendant Neumann is no longer an officer, director or shareholder of Seneca Investments:

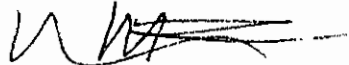
- February 26, 2008 letter from Seneca to Plaintiff notifying Plaintiff that Defendant Neumann had resigned as a director and officer of Seneca. The letter showed that Dara Akbarian now held all officer positions previously held by Defendant;
- March 1, 2008 letter from Plaintiff to Defendant confirming Plaintiff's knowledge that Defendant was no longer a Seneca officer or director.
- March 17, 2008 letter from Seneca to Plaintiff enclosing written consents showing that Defendant had resigned as an officer and director of Seneca and that Omnicom Group now owned a

majority of Seneca (and had therefore acquired Defendant Neumann's interest as only Plaintiff, Defendant and Omnicom owned Seneca).

- Relevant portions of Seneca's April 10, 2008 Answer served on Plaintiff in *In re Seneca Investments LLC*, C.A. 3624-CC (¶¶ 3, 4, 16) confirming that Defendant had resigned as an officer and director of Seneca and that Omnicom Group now owned Defendant's Seneca interest.

The foregoing demonstrates that Plaintiff is well aware that Defendant is no longer an officer, director or owner of Seneca. Plaintiff has had ample opportunity under the original agreed scheduling order to add parties based on Defendant's resignation as an officer of Seneca and his transfer of his interest therein. Plaintiff has not done so because there is no basis for such addition, and not because he does not know the facts. In view of the foregoing, we respectfully urge that Your Honor reconsider your decision to grant Plaintiff's request. 11

Respectfully submitted,



Christopher M. Paparella

cc: William C. Rand, Esq. (by email)

5/8/08
Application for reconsideration
denied.

SO ORDERED.
James C. Francis IV
JCF